

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re:

**PURDUE PHARMA L.P., et al.,

Debtors.¹**

Chapter 11

Case No. 19-23649 (RDD)

(Jointly Administered)
Re: Docket Nos. 432, 499

**SECOND SUPPLEMENTAL DECLARATION OF DEVON M. BRADY
IN FURTHER SUPPORT OF DEBTORS' APPLICATION FOR ORDER
AUTHORIZING RETENTION AND EMPLOYMENT OF ERNST & YOUNG LLP
AS ITS AUDITOR, NUNC PRO TUNC TO THE PETITION DATE**

I, Devon M. Brady, hereby declare pursuant to Rule 2014(a) of the Federal Rules of Bankruptcy Procedure as follows:

1. I am a partner of Ernst & Young LLP (“**EY LLP**”). I provide this second supplemental declaration (this “**Second Supplemental Declaration**”) on behalf of EY LLP in further support of the application (the “**Application**”) of the above-captioned debtors (collectively, the “**Debtors**”) to retain EY LLP as their auditors, *nunc pro tunc* to September 15, 2019. This Second Supplemental Declaration supplements my declaration that was filed with the Court on November 5, 2019 [Docket No. 432] (the “**Initial Declaration**”) and my supplemental declaration that was filed with the Court on November 18, 2019 [Docket No. 499] (the “**First Supplemental Declaration**”).

¹ The Debtors in these cases, along with the last four digits of each Debtor’s registration number in the applicable jurisdiction, are as follows: Purdue Pharma L.P. (7484), Purdue Pharma Inc. (7486), Purdue Transdermal Technologies L.P. (1868), Purdue Pharma Manufacturing L.P. (3821), Purdue Pharmaceuticals L.P. (0034), Imbrium Therapeutics L.P. (8810), Adlon Therapeutics L.P. (6745), Greenfield BioVentures L.P. (6150), Seven Seas Hill Corp. (4591), Ophir Green Corp. (4594), Purdue Pharma of Puerto Rico (3925), Avrio Health L.P. (4140), Purdue Pharmaceutical Products L.P. (3902), Purdue Neuroscience Company (4712), Nayatt Cove Lifescience Inc. (7805), Button Land L.P. (7502), Rhodes Associates L.P. (N/A), Paul Land Inc. (7425), Quidnick Land L.P. (7584), Rhodes Pharmaceuticals L.P. (6166), Rhodes Technologies (7143), UDF LP (0495), SVC Pharma LP (5717) and SVC Pharma Inc. (4014). The Debtors’ corporate headquarters is located at One Stamford Forum, 201 Tresser Boulevard, Stamford, CT 06901.

2. A form of engagement letter (the “**Form of Engagement Letter**”) was attached as Exhibit A to the Initial Declaration. As set forth in footnote 2 to the Application and footnote 2 to the Initial Declaration, the Debtors and EY LLP intended to file an executed engagement letter substantially in the form of the Form of Engagement Letter prior to the hearing on the Application.

3. EY LLP and the Debtors have executed an amendment (the “**Amendment**”) to the engagement letter previously in effect with respect to 2018 audit services (the “**2018 Audit Engagement Letter**”) and an engagement letter with respect to 2019 audit services (the “**2019 Audit Engagement Letter**”) that collectively describe the Services (as defined in the Initial Declaration). Copies of the Amendment, 2018 Audit Engagement Letter and 2019 Audit Engagement Letter are attached hereto as **Exhibit A**, **Exhibit B** and **Exhibit C**, respectively. A comparison between 2019 Audit Engagement Letter and the Form of Engagement Letter is attached hereto as **Exhibit D**.

Pursuant to 28 U.S.C. § 1746, I declare under penalty of perjury that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: December 18, 2019

/s/ Devon M. Brady
Devon M. Brady
Ernst & Young LLP